

ANNUAL REPORT
of the Municipal Officers
of the Town of
Jefferson, N. H.

For The Year Ending
DECEMBER 31st.

1948



THE DEMOCRAT PRESS
LANCASTER, N. H.

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ANNUAL REPORT

Town Officers

Moderator

PAUL E. THAYER

Treasurer

M. LEIGH BACON

Town Clerk

PATRICIA T. HICKS

Selectmen

H. CALDER CRAWFORD PAUL E. THAYER
FORREST W. INGERSON

Tax Collector

CLAYTON J. HICKS

Auditor

MRS. SHIRLEY INGERSON

Supervisors of the Check List

CLINTON C. McINTIRE M. LEIGH BACON
HAROLD B. NASON

Police

CLINTON C. McINTIRE

Town Warrant

THE STATE OF NEW HAMPSHIRE

*To the Inhabitants of the Town of Jefferson in the
County of Coos in said State, qualified to vote
in Town Affairs:*

You are hereby notified to meet at the Town Hall in said Jefferson on Tuesday, the eighth day of March, next at nine o'clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see if the Town will vote to raise the sum of \$2500.00 for State Aid Construction and receive the sum of \$5000.00 from the State, or raise the sum of \$1491.00 and receive the sum of \$2982.00 from the State for the same purpose, Cherry Mountain Road.

4. To see if the Town will vote to raise the sum of \$267.94 and receive the sum of \$1071.74 from the State for Town Road Aid.

5. To see if the Town will vote to raise the sum of \$95.00 for advertising in cooperation with the White Mountains Region Association.

6. To see if the Town will vote to sell the Steam Roller and the Stone Crusher.

7. To see if the Town will vote to purchase the land between the two parts of the Forest Vale Cemetery, together with the unsold lots in the new part and raise \$3500.00 to pay for same, the buildings thereon to be removed by the present owner.

8. To see if the Town will vote to allow the

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Selectmen to administer or dispose of any real estate acquired through tax collector's deeds.

9. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

10. To see if the Town will vote to allow the Selectmen to distribute the inventory blanks at the time of taking inventory.

Given under our hands and seal, this fifteenth day of February, in the year of our Lord nineteen hundred and forty-nine.

H. CALDER CRAWFORD,
PAUL E. THAYER,
FORREST W. INGERSON,
Selectmen of Jefferson.

A true copy of Warrant—Attest:

H. CALDER CRAWFORD,
PAUL E. THAYER,
FORREST W. INGERSON,
Selectmen of Jefferson.

TOWN OF JEFFERSON, N. H.

Budget for 1949

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1949 to December 31, 1949 compared with Actual Revenue, Appropriations and Expenditures of the Previous Year January 1, 1948 to December 1, 1948.

Sources of Revenue

	Actual 1948	Est. 1949
From State:		
Interest and Dividends Tax	\$ 338.36	\$ 300.00
Railroad Tax	142.84	125.00
Savings Bank Tax	178.94	150.00
Reimbursement a/c State and		
Federal forest lands	86.30	75.00
For Fighting Forest Fires	41.23	
National Forest Reserve	16.66	10.00
From Local Sources Except Taxes:		
Rent of Town Hall and Other		
Buildings	15.00	15.00
Interest Received on Taxes and		
Deposits	17.71	
Motor Vehicle Permit Fees	1,739.18	1,500.00
From Local Taxes Other Than Property Taxes:		
Poll Taxes—Regular at \$2	386.00	

Purposes of Expenditures

	Est. Appro. 1948	Actual Expen. 1948	Est. Expen. 1949
Current Maintenance Expenses:			
General Government:			
Town Officers' Salaries	\$ 1,720.00	\$ 1,781.00	\$ 1,780.00
Town Officers' Expenses	650.00	874.16	800.00

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Election and Registration			
Expenses	150.00	255.00	50.00
Expenses Town Hall and Other			
Town Bldgs.	175.00	616.72	600.00
Protection of Persons and Property:			
Police Department	60.00	38.00	60.00
Fire Department	500.00	559.30	650.00
Moth Extermination—Blister			
Rust	400.00	399.58	
Health:			
Health Department	100.00	146.00	125.00
Vital Statistics	35.00	15.50	35.00
Sewer Maintenance	20.00		20.00
Highways and Bridges:			
Town Maintenance: Summer	4,800.00	5,314.35	4,800.00
Town Maintenance: Winter	2,500.00	1,581.85	2,500.00
Street Lighting	600.00	692.33	700.00
General Expenses of Highway			
Department	50.00	265.55	50.00
Libraries:			
Libraries	70.00	87.50	80.00
Public Welfare:			
Town Poor	700.00	693.85	700.00
Old Age Assistance	1,900.00	1,619.81	1,900.00
Patriotic Purposes:			
Memorial Day		25.00	25.00
Recreation:			
Parks and Playgrounds	50.00	65.60	60.00
Public Service Enterprises:			
Cemeteries	700.00	1,334.62	700.00
Airports	500.00		
Unclassified:			
Damages and Legal Expenses	75.00	50.00	50.00
Advertising and Regional			
Association	92.00	95.00	
Interest:			
On Temporary Loans	60.00	46.67	50.00
On Bonded Debt	250.00	350.00	100.00
Highways and Bridges:			
State Aid Construction—Town's			
Share		1,461.00	
Sidewalk Construction	100.00	97.50	100.00

TOWN OF JEFFERSON, N. H.

Payment on Principal of Debt:			
Bonds	2,000.00	2,000.00	2,000.00
Payments to Other Govern- mental Divisions:			
County Taxes		6,490.72	
School Taxes		22,660.31	
Total Expenditures			

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Inventory of Town

Polls 352	
Lands and Buildings	\$657,105.00
Growing Wood and Timber	72,313.00
Electric Plants	72,559.00
Horses (75)	8,370.00
Cows (627)	64,300.00
Other Neat Stock (76)	4,860.00
Sheep and Goats (53)	614.00
Hogs (20)	300.00
Portable Mills and Machinery	300.00
Wood, Lumber, etc.	19,793.00
Gasoline Pumps and Tanks	1,886.00
Stock in Trade	- 3,500.00
Aqueducts	1,000.00
Locks and Canals (Pipe Line)	99,700.00
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Total Valuation	\$994,200.00
Exemptions to Soldiers	12,400.00
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Grand Total Valuation	\$1,006,600.00

Appropriations

Town Officers' Salaries	\$ 1,720.00
Town Officers' Expenses	650.00
Election and Registration Expenses	150.00
Town Hall and Buildings	175.00
Police Department	60.00
Fire Department	500.00
Blister Rust—Moth Extermination	400.00
Health Department	100.00
Vital Statistics	35.00
State Aid Construction	1,461.00
Town Maintenance:	
Summer \$4800, Winter \$2500	7,300.00

TOWN OF JEFFERSON, N. H.

Street Lighting	700.00
General Expenses of Highway Department	50.00
Sidewalk Construction	100.00
Sewer Maintenance	20.00
Libraries	70.00
Old Age Assistance	1,900.00
Town Poor	700.00
Parks	50.00
Cemeteries	700.00
Airports	500.00
Damages and Legal Expense	75.00
Advertising and Regional Associations	95.00
Interest	310.00
Payments on Principal of Debt	2,000.00
County Tax	6,490.72
School Tax	20,755.73
<hr/>	
Total Town and School Appropriations	\$47,067.45
Total Real and Personal Inventory	\$994,200.00
Rate Per Cent	.0450
<hr/>	
Property Taxes	\$44,739.00
Poll Taxes at \$2.00	704.00
National Bank Stock Taxes	20.00
<hr/>	
Amount Committed to Collector	\$45,463.00
Estimated Credits	2,133.05
<hr/>	
	\$47,596.05
Amount voted by Town to raise	47,067.45
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Overlay	\$ 528.00

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BALANCE

<i>Assets</i>	
<i>Cash</i>	
In hands of treasurer	\$ 860.10
<i>Capital Reserve Funds:</i>	
For the acquisition of equipment and new construction	4,364.45
<i>Accounts Due to the Town:</i>	
Due on Bounties	162.00
Mortgages held by Town	670.00
<i>Unredeemed Taxes:</i>	
Levy of 1946, '47 and '48	1,305.66
<i>Uncollected Taxes:</i>	
Levy of 1946, '47 and '48	9,370.50
Total Assets	<hr/> \$16,732.71
<i>Grand Total</i>	<hr/> \$16,732.71

TOWN OF JEFFERSON, N. H.

SHEET

<i>Liabilities</i>	
<i>Accounts Owed by the Town</i>	
Unexpended Special Appropriation (Airport)	\$ 500.00
Capital Reserve Fund	4,364.45
Bonds Outstanding	8,000.00
	<hr/>
Total Liabilities	\$12,864.45
Excess of assets over liabilities (Surplus)	3,868.26
	<hr/>
<i>Grand Total</i>	<i>\$16,732.71</i>

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RECEIPTS AND

<i>Receipts</i>	
<i>From Local Taxes:</i> (Collected and remitted to Treasurer)	
Property taxes, current year	\$35947.48
Poll taxes, current year, 193 regular at \$2.00	386.00
<hr/>	
Total Current Year's taxes collected and remitted	\$36,333.48
Poll taxes, previous years, 31 regular at \$2	62.00
Property Taxes—Previous years	10,224.86
Interest received on taxes	17.71
Tax sales redeemed	383.92
<i>From State:</i>	
Interest and dividend tax	338.36
Railroad tax	142.84
Savings bank tax	178.94
Reimbursement a/c State and Federal forest lands	86.30
National forest reserve	16.66
Fighting forest fires	41.23
Bounties	88.50
<i>From Local Sources, Except Taxes:</i>	
Dog licenses	113.40
Rent of town property	15.00
Registration of motor vehicles, 1948	
Permits	1,739.18
<hr/>	
Total Current Revenue Receipts	\$49,782.38

TOWN OF JEFFERSON, N. H.

PAYMENTS

<i>Current Maintenance Expenses:</i>	
<i>General Government:</i>	
Town officers' salaries	\$ 1,781.00
Town officers' expenses	874.16
Election and registration expenses	255.00
Expenses town hall and other town buildings	616.72
<i>Protection of Persons and Property:</i>	
Police department	38.00
Fire department, including forest fires	559.30
Moth extermination—Blister Rust	399.58
Bounties	162.00
<i>Health:</i>	
Health department	146.00
Vital statistics	13.50
<i>Highways and Bridges:</i>	
Town Maintenance (Summer \$5,314.35)	
(Winter \$1,581.85)	
Street lighting and sprinkling	692.33
General Expenses of Highway Dept.	
(Tax \$261.20)	265.55
<i>Libraries:</i>	
Libraries	87.50
<i>Public Welfare:</i>	
Old age assistance	1,619.81
Town poor	693.85
<i>Patriotic Purposes:</i>	
Memorial Day	25.00
<i>Recreation:</i>	
Parks and playgrounds	65.60
<i>Public Service Enterprises:</i>	
Cemeteries	1,334.62
<i>Unclassified:</i>	
Damages and legal expenses	50.00
Advertising and Regional Associations	95.00
Taxes bought by town	441.38
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<i>Total Current Maintenance Expenses</i>	<i>\$17,112.10</i>

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RECEIPTS AND

Total receipts brought forward	\$49,782.38
<i>Receipts Other than Current Revenue:</i>	
Temporary loans in anticipation of taxes during year	\$9,000.00
Refunds	660.71
Sale of town property	250.00
	<hr/>
Total Receipts Other than Current Revenue	\$ 9,910.71
	<hr/>
Total Receipts from all Sources	\$59,693.09
Cash on hand Jan. 1, 1948	385.31
	<hr/>
<i>Grand Total</i>	\$60,078.40

TOWN OF JEFFERSON, N. H.

PAYMENTS - continued

Total payments brought forward		\$17,112.10
<i>Interest:</i>		
Paid on temporary loans in anticipation of taxes	\$ 46.67	
Paid on bonded debt	350.00	
Total Interest Payments		396.67
<i>Outlay for New Construction and Permanent Improvements:</i>		
Highways and Bridges—		
State Aid construction	\$1461.20	
Sidewalk construction	97.50	
Total Outlay Payments		1,558.50
<i>Indebtednes:</i>		
Payments on temporary loans in anticipation of taxes		
	9,000.00	
Payments on bonded debt	2,000.00	
Total Indebtedness Payments		11,000.00
<i>Payments to Other Governmental Divisions:</i>		
Taxes paid to County	6,490.72	
Payments to School Districts	22,660.31	
Total Payments to Other Governmental Divisions		29,151.03
Cash on hand Dec. 31, 1948		860.10
<i>Grand Total</i>		<i>\$60,078.40</i>

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Schedule of Town Property

Town Hall and Furniture	\$ 6,000.00
Library and Equipment	1,400.00
Equipment Highway Department	10,000.00
Equipment Fire Department	1,600.00
Park	2,000.00
Property taken by Tax Title	700.00
Garage	3,000.00
	<hr/>
	\$24,700.00

Town Clerk's Report

I hereby certify that during the year ending Dec. 31, 1948 I issued 344 Auto permits, collecting fees on same amounting to \$1,739.48 which I turned over to the treasurer.

On these I collected from the Town a fee of 50c each amounting to \$172.00

I issued 58 dog licenses—55 males and 3 females—retaining fees of 20c each amounting to \$11.60 and turning over to the treasurer \$123.40

I recorded and reported to the proper authorities, 8 Births, 2 Marriages and 17 Deaths, receiving a fee of 50c each amounting to \$13.50

During the year my expenses were as follows:

Dog tags and licenses	\$ 7.11
Postage	15.06
Auto Reference Books	3.98
Jury Blanks and Notices	2.50
Vital Statistic Blanks	2.00

\$30.65

Respectfully Submitted

PATRICIA T. HICKS,
Town Clerk.

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Treasurer's Report

I hereby certify that I have received from the Selectmen, Tax Collector and Town Clerk for the year ending Dec. 31, 1948:

Receipts	\$59,693.09
Cash on hand Jan. 1, 1948	385.31
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	\$60,078.40
Paid Selectmen's Orders	59,218.30
	<hr/>
Cash on hand Jan. 1, 1949	\$ 860.10

M. LEIGH BACON,
Treasurer.

TOWN OF JEFFERSON, N. H.

Tax Collector's Report

(Levy of 1948)	
Committed to Collector:	
Property	\$44,739.00
Polls	706.00
Additional Taxes	115.50
Interest collected	6.17
	<hr/>
	\$45,566.67
Remittance to Treasurer:	
Property	35,947.48
Polls	386.00
Interest	6.17
Abated:	
Property	112.60
Polls	64.00
Uncollected:	
Property	8,782.42
Polls	268.00
	<hr/>
	\$45,566.67
(Levy of 1947)	
Uncollected Jan. 1, 1948	\$10,740.94
Remitted to Treasurer:	
Property and Polls	\$10,286.86
Abated	134.00
Uncollected (12-31-48)	320.08
	<hr/>
	\$10,740.94

* * * *

Redeemed taxes paid Treasurer for the years of
1944-45-46-47 (Dec. 31, 1948)—\$383.92

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(Levy of 1946)		
Uncollected Dec. 31, 1947		\$361.92
Remitted to Treasurer	\$ 41.00	
Abated Dec. 31, 1948	320.92	
	<hr/>	
	\$361.92	
(Levy of 1945)		
Uncollected Dec. 31, 1947		\$358.54
Remitted to Treasurer	\$ 18.20	
Abated Dec. 31, 1948	340.34	
	<hr/>	
	\$358.54	

Respectfully submitted,

CLAYTON J. HICKS,
Tax Collector.

TOWN OF JEFFERSON, N. H.

Financial Report

DETAIL OF ALL PAYMENTS

Town Officers' Salaries

H. Calder Crawford, Selectman	\$ 350.00
Paul E. Thayer, Selectman	300.00
Forrest W. Ingerson, Selectman	300.00
Patricia T. Hicks, Town Clerk	150.00
M. L. Bacon, Treasurer	150.00
Grace L. Plaisted, Librarian	100.00
Clayton J. Hicks, Tax Collector	400.00
Shirley C. Ingerson, Auditor	25.00
Paul E. Thayer, Moderator	6.00

\$1,781.00

Town Officers' Expenses

M. L. Bacon, labor and postage	\$ 8.50
New England Tel. & Tel.	47.58
S. R. Plaisted, supplies	4.39
Treasurer, Ladies Aid, Officers' meals	4.80
M. E. Canfield, Prayer	5.00
Ida K. Samson, postage	5.21
Paul E. Thayer, Misc. expenses	7.40
Coos County Democrat, printing	180.21
Coos County Reg. of Deeds, real estate transfers	19.15
Tax Collector Ass'n Dues, 1945-1947	6.00
Ass'n of N. H. Assessors, dues 1948	2.00
Brown and Saltmarsh, supplies	37.85
Geo. M. Stevens & Son Co., bonds	59.42
Reporter Press, supplies	16.23
Town Clerk, Ass'n dues	2.00
Bank Service Charges	2.85
State Treasurer, signs	22.26
State Tax Commission, expense of audit	164.74
Patricia Hicks, commissions and expenses	202.65

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Clayton Hicks, Collector's expenses	69.92
Forrest Ingerson, bulbs for Christmas tree	6.00

\$874.16

Fire Department

C. R. Gray, gas and oil	\$ 17.67
Geo. M. Stevens & Son, insurance-fire truck	55.48
E. F. Ayling, Fire Training Meeting	31.40
Fire Protection Co., supplies	174.10
Paul E. Thayer, supplies and labor	30.50
Edward Ayling, Fire-Ingerson Road	9.45
Costello Bus Line, express	1.04
Reed Supply Co., supplies	5.00
C. W. Putney Co., Fireman coats	27.66
P. G. Dorr, storage—fire truck, 2 yrs.	100.00
M. L. Bacon, self and men, 5 fires	65.00
M. L. Bacon, labor on fire truck	6.00
State of N. H., labor on water hole	14.00
Clinton McIntire, fire ext. refills	22.00

\$559.30

Moth Extermination and Blister Rust	\$399.58
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Election and Registration

Paul E. Thayer, Moderator	\$ 12.00
Edward Hunt, Officers' meals	16.00
Midelene Gray, Officers' meals	6.00
Starrking Grange, Officers' meals	16.00
H. C. Crawford, Ballot clerk	10.00
Roland Nevers, Ballot clerk	10.00
S. R. Plaisted, Ballot clerk	5.00
M. L. Bacon, Supervisor	60.00
Clinton McIntire, Supervisor	60.00
Harold Nason, Supervisor	60.00

\$255.00

Town Poor

Coos County Farm, (James Welch)	\$462.00
Howard Boudle, (James Welch)	136.00
Gordan Convalescent Home,	
Annie Cameron	\$56.85
Refund, Kenneth Cameron	15.00

Balance 41.85

TOWN OF JEFFERSON, N. H.

Ross Stanard, ambulance service for Annie Cameron	6.00
Robert Newell, wood for Mrs. Rose Barney	18.00
Charles Davis, digging grave for Mrs. Charles Roberts	15.00
Charles Davis, digging grave for Mrs. Fred Willoughby	15.00

\$693.85

Memorial Day Exercises

A. P. Knightly, Gorham School Band <i>Park</i>	\$25.00
J. E. Holmes, men and labor <i>Victory Tax</i>	\$65.60
Collector of Internal Revenue	\$261.20

Cemeteries

Sherman Home and Auto Supply, power mower	\$ 185.00
J. E. Holmes, labor	550.00
Clarence Ingerson, labor	404.70
William Crawford, labor	7.20
Stanley Patch, labor	61.70
Paul Thayer, truck	44.00
Ralph Garland, painting sign	9.11
Supplies	72.91

\$1334.62

Refunds

Cemetery Ass'n	\$225.00
Trustees of Trust Fund	321.88

Total Refunds \$546.88

Town Hall and other Buildings

Public Service Co. of N. H.	\$ 10.00
C. R. Gray, supplies	4.15
S. R. Plaisted, janitor service	38.60
Geo. M. Stevens & Son, insurance, Town Hall	77.57
Ralph Garland, labor and paint	379.37
Lawrence Burke, labor and supplies	19.60
Clifford Nason, Wood	30.00

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Forrest Ingerson, janitor service & supplies 57.43

\$616.72

Police Department

Clinton McIntire, police duty \$ 3.00

Clayton Hicks, dog police 35.00

\$38.00

Bounties

S. R. Plaisted \$ 1.00

Paul Thayer 20.50

H. C. Crawford 8.50

Forrest Ingerson 15.00

Patricia Hicks 17.00

Paul Kenison, bounties on bear 60.00

Robert Tuttle, bounty on bear 20.00

Emerson Ashley, bounty on bear 20.00

\$162.00

Health Department

L. C. Aldrich, salary and services \$146.00

Vital Statistics

Patricia Hicks \$13.50

Town Maintenance (Summer)

Leland Kenison, men and supplies \$5,069.73

State of N. H., repair of Town roads 244.62

\$5,314.35

Winter Roads

Leland Kenison, men and supplies \$1,246.36

State of N. H., sanding 22.83

G. H. Caron, gas 6.44

C. R. Gray, gas and oil 25.23

Adams Garage, tractor repairs 124.04

Geo. M. Stevens & Son Co., truck insurance 42.65

Gerald Brisson, labor 18.00

Clayton Hicks, labor 26.00

Paul Thayer, labor and tractor oil 70.30

\$1,581.85

Library

Mora J. Perkins, Trustee \$50.00

TOWN OF JEFFERSON, N. H.

Geo. N. Kent & Son Co., insurance (3 yrs.)	37.50
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	\$87.50
<i>Old Age Assistance</i>	
Treasurer, State of N. H.	\$1619.81
<i>Street Lighting</i>	
Public Service Co. of N. H.	\$682.23
Lawrence Burke, supplies and repairs	10.10
	<hr/>
	\$692.33
<i>General Expenses of Highway Dept.</i>	
J. E. Faltin, trucking	\$1.35
Paul E. Thayer (Water Tub)	3.00
	<hr/>
	\$4.35
<i>Damage and Legal Expenses</i>	
Hinkley and Hinkley	\$50.00
<i>Taxes Bought by Town</i>	
Clayton J. Hicks	\$441.38
<i>Advertising</i>	
White Mountains Region Ass'n	\$95.00
<i>Interest</i>	
On Bonds	\$350.00
Temporary Loans	46.67
	<hr/>
	\$396.67
<i>State Aid Construction</i>	
State Treasurer	\$1,461.00
<i>Sidewalks</i>	
State of New Hampshire	\$97.50
<i>Temporary Loans</i>	
Siwooganock Guaranty Savings Bank	\$9,000.00
<i>Bonds</i>	
Lancaster National Bank	\$2,000.00
<i>County Tax</i>	
Coos County Treasurer	\$6,490.72
<i>School District</i>	
School Treasurer	\$22,660.31
	<hr/>
Total Payments	\$59,218.30
Cash on hand Jan. 1, 1949	860.10
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Grand Total	\$60,078.40

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Road Agent's Report

LELAND KENISON, *Agent*

Summer and Winter Maintenance

Leland Kenison	\$ 918.00
Trucks	1,369.64
George Caron	56.92
Woodrow Rogers	618.90
Brooks' Garage	219.61
James Perry	11.46
Robert Kenison	100.10
Norman Kenison	284.80
H. A. Moore & Son	37.79
Berlin Welding Co.	129.53
John Martin	339.30
Clarence Willey	23.70
H. C. Paschal	1.60
Eliot Kenison	324.60
Robert Enman	12.70
Arnold Kenison	36.10
John Parker	43.40
Fournier's	47.85
Gordon Lowe	47.00
Leland Kenison, gas	10.80
Clarence Ingerson	6.40
Stanley Patch	4.80
James Holmes	6.40
Burton Kenison	261.00
Ed Scott	328.00
B. & M. Railroad	1.34
Ray Road Equipment	166.20
Fred Corrigan	67.40
Edward Ayer	41.90
Sam Hood	5.60
Charles Davis	55.40

TOWN OF JEFFERSON, N. H.

Phillip Samson	40.00
Jesse Smith	191.20
William Cross	35.00
Frank Kenison	187.70
Leroy Hatfield	146.65
John Bartlo	65.30
Herbert Kennett	72.00
	<hr/>
Total	\$6,316.09

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Library Report

Library Trustees' Report

Cash on hand Jan. 1, 1948	\$60.00	
Received from G. S. Plaisted		
Librarian, balance	3.50	
Received from Town	50.00	
	<hr/>	\$113.50
Paid Public Service Co. of N. H.	\$12.00	
Paid American Magazine	5.00	
Paid Geographic Magazine	4.00	
Paid for Books	4.00	
Repairing Lawn Mower	4.18	
Repairing Screen Door	3.58	
Care of Lawn	12.00	
Janitor	8.30	
Cleaning	2.00	
Rubber Stamp	.50	
Postage	.64	
	<hr/>	\$ 56.20
Amount on hand Dec. 31, 1948		<hr/> \$ 57.30

MORA J. PERKINS,
Treasurer.

Cemetery Report

List of lots under perpetual care

Forest Vale Cemetery:

Mary A. Hoag
Albion Holmes
Frank Hayes
Cora Jacobs
George Phelps
Charles Burnham
Pottle Estate
Julia R. Bradbury
Nathan Ricker
Hosea Clough
Guy Holmes
Elmira Chenerey
Don Clough
Sarah J. Patterson
John Kennett -- Darius Stillings

Starrking Cemetery:

Charles Brown
Elizabeth Crawford
Mary Stillings Phelps
R. H. Summers
James Rogers
Hubbard Holmes
Moses Roberts
A. V. Cotton
Orange Phelps
Albert C. Martin
Albert Hight

Hillside Cemetery:

Sarah A. Gray
E. J. and J. B. McIntire
Nellie A. Cook
William J. Chamberlain
Alfred Pratt
Joshua Knight
James-Merrill-Crawford
Clara A. McIntire

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Truman Marshall
 Blake
 John E. Dorr
 Benj. H. Plaisted
 Warren W. James
Riverton Cemetery:
 Calvin Morrison
 A. Remick -- J. Savage

Financial Report of Trustees

Amount in Siwooganock Bank, Lancaster, N. H.	\$10,965.70
Amount in Whitefield Bank, White- field, N. H.	856.36
Amount in Nellie Cook Fund, White- field, N. H.	3,729.13
Amount in Barre Trust Co., Barre, Vt.	122.73
Total	<hr/> \$15,673.92
Cash on hand first of year	\$156.93
Amount of interest withdrawn from Siwooganock Bank	386.43
Amount of interest withdrawn from Whitefield Bank	16.87
Total	<hr/> \$560.23
<i>Paid for care of lots</i>	
Selectmen	\$321
Hillside Cemetery Association	
Hadley flower fund	6.03
Mrs. Horace Summers, Flowers	17.50
	<hr/> 345.41
Cash on hand	<hr/> \$214.82
Town of Jefferson Reserve Fund—	
U. S. Government Bonds	\$4,000.00
Interest on Bonds, deposited in Siwooganock Bank	\$ 364.45

DONALD J. LENNOX,
 EARL T. MARSHALL,
 CHARLES DAVIS,
Trustees.

TOWN OF JEFFERSON, N. H.

Auditor's Report

I have audited the Town Books and found them correct.

Signed:

SHIRLEY C. INGERSON,
Auditor.

ANNUAL REPORT

Division of Municipal Accounting

STATE TAX COMMISSION

Concord, New Hampshire

November 8, 1948.

Board of Selectmen
Jefferson, New Hampshire

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Jefferson which was made by this Division, acting under authority of Chapter 82, Section 27, of the Revised Laws of New Hampshire, which provides in part as follows:

“Audit on Motion of Commission. The commission may cause an audit to be made of the accounts of any city, town, school district, village district or precinct, as often as once in two years, or whenever conditions appear to it to warrant such audit.....”

This audit covered the fiscal year ended December 31, 1947, and the period from January 1st to September 30th, 1948. Exhibits as hereafter listed are included as part of the report which is made up in three sections as follows:

Section I—Fiscal Year Ended December 31, 1947.

Section II—Period January 1st to September 30th, 1948.

Section III—Statistical Tables Covering Ten Year Period.

TOWN OF JEFFERSON, N. H.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets—Dec. 31, 1946-Dec. 31, 1947. Exhibit A)

Comparative Balance Sheets, as of December 31, 1946 and December 31, 1947, are presented in Exhibit A. As indicated therein a change in the financial condition of the Town amounting to \$2,607.03 took place during the year 1947, which started with a Net Debt of \$717.95 and closed with a Surplus of \$1,889.08.

Analysis of Change in Financial Condition:
(Exhibit B)

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

<i>Increases in Surplus</i>		
Net Budget Surplus	\$ 784.78	
Bonds Retired	2,000.00	
Increase in Town Clerk's Cash		
on Hand	26.77	
Interest, Costs and Fees on		
Tax Sale	74.28	
	<hr/>	\$2,885.83
<i>Decreases in Surplus</i>		
Decrease in Accounts		
Receivable	\$ 150.00	
Unredeemed Taxes Transferred to		
Tax Deeds	128.80	
	<hr/>	278.80
<i>Change in Financial Condition</i>		<hr/> \$2,607.03
<i>Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues</i> (Exhibits C & D)		

Comparative statements of appropriations and expenditures, estimated and actual revenues for the

ANNUAL REPORT

fiscal year ended December 31, 1947, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net revenue surplus of \$2,386.89, less a net overdraft of appropriations of \$1,602.11, resulted in a net budget surplus of \$784.78.

Statement of Bonded Debts (Exhibit P)

A statement of bonded indebtedness, as of December 31, 1947, showing annual maturities of principal and interest, is contained in Exhibit P.

School District Appropriation Accounts: (Exhibits E & F)

Statements of the school appropriation account by town fiscal years and school fiscal years are included in Exhibits E and F, respectively. As indicated in Exhibit E, the balance due the school district at the close of the town fiscal year, December 31, 1947, was \$1,836.18.

Exhibit F shows that as of the close of the school fiscal year, June 30, 1948, an overpayment had been made by the town to the school district in the amount of \$2,907.69. This should be set up as a liability item in the school district balance sheet of June 30, 1948.

Summary of Receipts and Expenditures: (Exhibit G)

A summary of receipts and expenditures for the fiscal year ended December 31, 1947, made up in accordance with the uniform classification of accounts, is included in Exhibit G. Proof of the Treasurer's balance as of September 30, 1948, is indicated in Exhibit Q.

Statistical Tables:

The third section of the report is comprised of statistical tables covering the ten year period from 1938 to 1947. These are as follows:

I—Comparative Balance Sheets

II—Comparative Statement of Indebtedness, Valuation and Taxes

III—Comparative Statement of Taxable Valuation and Taxes Assessed

TOWN OF JEFFERSON, N. H.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

GENERAL COMMENTS

Tax Collector's Accounts:

The Tax Collector's records and accounting procedure were found to be inadequate and unsatisfactory. It was also noted that the Collector had failed to comply with the provisions of Section 31, Chapter 59, of the Revised Laws of New Hampshire, which requires that:

“.....The collector shall, on the first Saturday of every month, pay to the town treasurer all money collected by him up to that time.....”

This is indicated by the fact that during the course of the audit, on October 6th, 1948, a remittance was made to the Treasurer covering the following tax collections:

Levy of 1948	\$ 394.32
Levy of 1947	4,552.20
Levy of 1946	25.40
	<hr/>
	\$4,971.92

It was evident that this remittance included collections in excess of the amount actually collected since the date of the previous remittance.

Several recommendations were made which must be followed by the Collector in order that he may henceforth perform his duties as required by law. These were as follows:

- (1) All collections and redemptions should immediately be entered in the cash

ANNUAL REPORT

book. The new form of loose leaf columnar cash book has been installed providing for the segregation of tax collections, redemptions from tax sales and interest collections, by years of levy. This book should be totaled on the date of each remittance to the Treasurer and the proper reports of (1) tax collections and (2) redemptions made out to accompany the remittance.

(2) Each item in the Cash Book should be posted to the proper tax warrant or to the tax sale record book, indicating the month, day and year of the receipt as well as the amount.

(3) The collection of interest on all taxes paid after December 1st is required by law and should be strictly enforced.

(4) Immediately after the date of the tax sale the Collector should receive a check from the town covering the amount of taxes, interest and costs incident to the sale. Each taxpayer's account which is included in the sale should be properly entered in the Cash Book and credited in the Warrant Book. Interest and costs received should be entered as "Interest". The check should then be remitted to the Treasurer as "Taxes and Interest Collected" indicating the year of levy.

(5) The Collector is also required by the provisions of Section 31, Chapter 59, of the Revised Laws of New Hampshire, to submit his tax books and records to the treasurer and selectmen for inspection and computation on the first Saturday of every month.

(6) The Collector should make a detailed report to the Selectmen at the end of each fiscal year summarizing his activities for the year. The law provides that this report should contain "a detailed list of all uncollected taxes."

TOWN OF JEFFERSON, N. H.

Town Clerk's Accounts:

At the time of the audit only one remittance had been made by the town clerk to the treasurer in 1948. As a result the clerk's cash on hand amounted to \$1,030.33, which consisted of:

Motor Vehicle Permits	\$937.33
Dog Licenses	93.00

A remittance covering the above was made to the treasurer on October 6, 1948.

Section 22, Chapter 116, of the Revised Laws of New Hampshire, provides that:

"Each designated city official and town clerk shall keep an account of the money received by him for said (motor vehicle) permits and deposit the same in the city or town treasury on the last Saturday of each month, to be used for the general purposes of the city or town. Failure to deposit shall be cause for immediate removal from office....."

Monthly remittances should henceforth be made by the town clerk to the treasurer as required by law.

The standard form of Town Clerk's cash book for recording all motor vehicle permits and dog licenses issued has been installed.

Accounts of Selectmen and Treasurer:

The accounts and records of the Selectmen and Treasurer were found to be in good condition.

Trustees of Trust Funds:

The accounts of the Trustees of Trust Funds were found to be in order with the exception that in the case of the "Sarah J. Patterson Cemetery Fund", indicated in the records as \$100.00 principal and \$20.05 accrued interest, no bank book was available at the time of audit. Mr. Lennox, one of the Trustees, agreed to contact the Barre (Vermont) Trust Company to secure a pass book or other evidence that this fund is on deposit at that institution.

ANNUAL REPORT

Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of Jefferson for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,

Director.

DIVISION OF MUNICIPAL
ACCOUNTING

STATE TAX COMMISSION

Norman P. Schauer, *Auditor*

Hugh J. Cassidy, *Accountant*

Division of Municipal Accounting

STATE TAX COMMISSION

Concord, New Hampshire

November 8, 1948

CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts and records of the Town of Jefferson for the fiscal year ended December 31, 1947, and the period from January 1st to September 30th, 1948. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1947.

Respectfully submitted,

HAROLD G. FOWLER,

Director.

DIVISION OF MUNICIPAL
ACCOUNTING

STATE TAX COMMISSION

Norman P. Schauer, *Auditor*

Hugh J. Cassidy, *Accountant*

SCHOOL REPORT

March 1, 1949

OFFICERS

Moderator

Earl Marshall

Clerk

Patricia Hicks

Treasurer

Leigh Bacon

Auditor

Marguerite Ayling

Truant Officer

Ralph Hunt

School Nurse

Gladys Fancy

Census

Ralph Hunt

School Board

Clinton McIntire, Ch.,

Term expires 1949

Ralph Hunt

Term expires 1950

Shirley Ingerson

Term expires 1951

Superintendent of Schools

Albert P. Knightly

SCHOOL WARRANT

The State of New Hampshire

*To the Inhabitants of the School District in the
Town of Jefferson, qualified to vote in district
affairs:*

You are hereby notified to meet at the Town Hall in said district on the 8th day of March, 1949, at 1:00 o'clock in the afternoon to act on the following subjects:

ANNUAL REPORT

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the District.
6. To hear the reports of Agents, Auditors, Committees, or Officers heretofore choosen, and pass any vote relating thereto.
7. To choose Agents, Auditors, Committees, in relation to any subject embraced in this Warrant.
8. To see if the District will vote to make any alterations in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the District, as determined by the School Board in its annual report.
9. To see if the District will vote to raise the sum of \$2,907.69 as a deficiency appropriation.
10. To transact any other business that may legally come before this meeting.

Given under our hands at said Jefferson this 14th day of February, 1949.

CLINTON McINTIRE,
RALPH HUNT,
SHIRLEY INGERSON,
School Board.

TOWN OF JEFFERSON, N. H.

SCHOOL BUDGET FOR 1949-50

Compared with Budget of 1948-49 and Expenditures of 1947-48

	Amt. Spent 1947-48	Budget 1948-49	Prop. Budget 1949-50
Salaries of district officers \$	316.70	\$ 385.00	\$ 385.00*
Supt.'s excess salary	559.50	559.50	583.00*
Truant Officer and census	35.00	35.00	35.00
Expenses of administration	113.30	150.00	150.00
Principals' and Teachers' salaries	9,710.40	10,500.00	10,500.00
Text Books	302.86	300.00	300.00
Scholars' Supplies	450.19	250.00	300.00
Flags and appurtenances	11.67	15.00	15.00
Other exp. of instruction	99.17	125.00	125.00
Janitor service	680.00	680.00	680.00
Fuel	660.90	600.00	600.00
Water, Light, Janitor's supplies	199.29	200.00	200.00
Minor repairs and expenses	1,747.04	500.00	800.00
Medical inspection	281.37	300.00	375.00
Transportation of pupils	5,318.80	5,400.00	5,600.00
Payments of tuition	3,240.84	5,100.00	5,425.00
Other special activities	8.60	50.00	50.00
Tax for state wide supervision	272.00	272.00	350.00*
Insurance and other fixed charges	324.56	536.00	615.00*
New equipment	30.00	50.00	50.00
Fire escape	572.00	572.00	
	<hr/>	<hr/>	<hr/>
	\$24,934.19	\$26,579.50	\$27,138.00
Estimated income, state aid			5,823.00

Requested appropriation, March, 1949 \$21,315.00

* The starred items are required by law to be raised as determined by the proper authorities. The district determines the salaries of the district officers. The Supervisory Union decides the district's share of the Superintendent's salary. The State Treasurer reports the amount of the per capita tax. The Retirement Board assesses the amount for teachers' retirement.

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DETAILED STATEMENT OF EXPENDITURES

1947-1948

<i>Salaries of District Officers</i>	
Clinton McIntyre, school board salary	\$ 25.00
Mary Marshall, school board salary	50.00
Margaret Perry, school board salary	50.00
Ralph Hunt, school board salary	100.00
Charles Enman, school board salary	41.70
Leigh Bacon, treasurer	50.00
	<hr/> \$316.70
<i>Superintendent's Excess Salary</i>	
Treasurer, State of New Hampshire	\$559.50
<i>Truant Officer and Census</i>	
Ralph Hunt, census	\$20.00
Ralph Hunt, truant officer	15.00
	<hr/> \$35.00
<i>Expenses of Administration</i>	
Geo. M. Stevens Co., treasurer's bond	\$ 10.00
Lee Bacon, expenses	4.50
E. C. Eastman Co., forms	20.25
Lancaster National Bank, service charge	7.32
Coos County Democrat, printing	7.12
A. P. Knightly, reimbursement	12.21
American Education Press, magazines	51.50
Error Check No. 630	.40
	<hr/> \$113.30
<i>Teachers' Salaries</i>	
Collector of Internal Revenue, withholding tax for (1946-47)	\$ 194.40
Herbert Callahan	1,822.40
Effie Hunt	1,585.20
Dorothy Berry	1,663.60
Louie Carlisle	1,508.80
Lena Rich	1,504.80
Lancaster National Bank, withholding tax	1,035.20
Teachers' Retirement Board, assessment	380.00
Shirley Ingerson, substitute	8.00

TOWN OF JEFFERSON, N. H.

Margaret Ruggles, substitute	8.00
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\$9,710.40

Text Books

The Macmillan Co.	\$119.38
American Book Co.	126.15
Scott, Foresman Co.	22.63
Allyn & Bacon	9.94
Noble & Noble, Inc.	8.64
Ginn & Co.	15.32
National School Record House	.80

\$302.86

Scholars' Supplies

J. L. Hammett Co.	\$ 17.11
E. E. Babb & Co.	320.04
A. H. Caron	14.25
Howard & Brown	8.75
American Book Co.	51.34
Iroquois Publishing Co.	7.76
The Macmillan Co.	26.55
Stone's Hardware Store	2.54
World Book Co.	1.85

\$450.19

Flags and Appurtenances

H. A. Wales Co., Inc., flags and brackets	\$11.67
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Other Expenses of Instruction

Howard & Brown, diplomas	\$10.95
World Book Co., tests	16.39
Scott, Foresman & Co., workbooks	45.04
National School Record House, supplies	.44
Chesley's, supplies	1.35
Franklin Carpenter, graduation music	25.00

\$99.17

Janitor Service

John Paquette	\$ 5.00
Herbert Ingerson	500.00
Dorothy Sheridan	175.00

\$680.00

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Fuel

Chas. W. Fitch & Son, coal	\$619.90
Charles Enman, wood	40.00
Raymond Willey, labor	1.00
	<hr/> \$660.90

Water, Light, and Janitors' Supplies

Public Service Co., lights	\$129.18
Blais & Aubin, towels	40.20
G. H. Caron, supplies	2.50
Charles Enman, supplies	1.05
Della McIntyre, water rent	15.00
Herbert Ingerson, supplies	11.36
	<hr/> \$199.29

Minor Repairs and Expenses

Ralph Hunt, supplies	\$ 4.50
Imogene Towle, cleaning	109.50
Jesse Prince, labor	97.51
Sherwood Ingerson, labor	207.51
E. E. Cass, labor	310.28
George Stillings, labor	78.00
Lawrence Burke, labor	85.55
Gray Bros., supplies	2.50
Lunenburg Feed Co., supplies	327.45
Checkerboard Feed Co., supplies	26.88
Frank Smith Co., supplies	21.33
Eugene Hunt, labor	21.50
Hazel Walker, cleaning	23.63
Gradon Dorr, labor	104.15
Paul Thayer, labor	4.00
Joseph Fitzmorris, labor	181.18
Farmers' Feed & Supply Co., supplies	2.50
Forrest Ingerson, labor	23.75
Karl Perkins, labor	6.50
H. A. Moore & Son, labor	64.51
Edgar Perry, labor	9.50
Stone's Hardware Co., supplies	18.60
Chesley's, supplies	13.16
A. P. Knightly, reimbursement	3.05
	<hr/> \$1,747.04

TOWN OF JEFFERSON, N. H.

<i>Medical Inspection</i>	
Wilson Pharmacy, supplies	\$ 8.52
Shorey's Drug Store, supplies	.85
Gladys Fancy, salary	272.00
	<hr/>
	\$281.37
<i>Transportation</i>	
Hattie Smith	\$2,595.60
Fannie Kenison	2,723.20
	<hr/>
	\$5,318.80
<i>Tuition</i>	
Lancaster School District	\$3,240.84
<i>Other Special Activities</i>	
J. W. Hancock, supplies	\$8.60
<i>PerCapita Tax</i>	
Treasurer, State of N. H.	\$272.00
<i>Insurance and Other Fixed Charges</i>	
State Employees' Retirement	\$ 52.52
Teachers' Retirement Board, assessment	140.00
Grange Mutual Fire Ins. Co., insurance	69.00
Geo. N. Kent Co., insurance	63.04
	<hr/>
	\$324.56
<i>Alterations to Old Buildings</i>	
Hussey Mfg. Co., fire escape	\$572.00
<i>New Equipment</i>	
Gladys Fancy, file cabinet	\$ 4.50
A. H. Rice & Co., record forms	25.50
	<hr/>
..	\$30.00

FINANCIAL STATEMENT

1947 — 1948

<i>Receipts</i>	
Cash on hand July 1, 1947	\$ 767.21
Equalization and General Aid	5,823.77
Selectmen, appropriation	16,671.87
Special appropriations	572.00
Other receipts	1,105.40
	<hr/>
Total	\$24,940.25

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Payments

Salaries of district officers	\$ 316.70
Superintendent's excess salary	559.50
Truant Officer and census	35.00
Expenses of Administration	113.30
Principals' and Teachers' salaries	9,710.40
Text Books	302.86
Scholars' supplies	450.19
Flags and appurtenances	11.67
Other expenses of instruction	99.17
Janitor service	680.00
Fuel	660.90
Water, light, janitors' supplies	199.29
Minor repairs and expenses	1,747.04
Medical inspection	281.37
Transportation of pupils	5,318.80
Payments of tuition	3,240.84
Other special activities	8.60
Tax for state wide supervision	272.00
Insurance and other fixed charges	324.56
New equipment	30.00
Fire escape	572.00
	<hr/>
Total	\$24,934.19
Cash on hand June 30, 1948	6.06
	<hr/>
Grand Total	\$24,940.25

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the school board of Jefferson of which this is a true summary for the fiscal year ending June 30, 1948, and find them correctly cast and properly vouched.

MARGUERITE AYLING,
Auditor.

July 12, 1948

TOWN OF JEFFERSON, N. H.

REPORT OF SUPERINTENDENT

*To the Superintending School Committee and the
Citizens of the Jefferson School District:*

Foreword

The heaviest burdens of war are carried by youth. They fight its battles. In the long years after, they pay much of its cost. Even the younger children of wartime are often children of neglect. We must keep constantly before us the fact that children cannot delay the growing-up process. What they will be, they are now becoming.

Whatever may happen to grown-ups, our children must be kept safe, strong, and assured. Even during these times when parents are hard pressed with responsibilities, they should realize that there is no care so good as that given by devoted parents in the home. When parents do a good job by their own children they are doing a vital job for our town, state, and nation.

The prevention of juvenile delinquency is one of our home front problems. Children depend on so many for their chance to grow in safety, strength, and security. The home, the school, and the community each have a responsibility. Neglect along the line is resulting in too many of our youth being crippled in mind and heart—tragic casualties of a post-war era.

Yet these are the citizens of tomorrow. And tomorrows soon come. In our hands, as parents and citizens of today, rests the obligation to see that on the home front, the foundations of morality, religion, and culture are strengthened.

School Calendar

It is proposed that the school board adopt the following school calendar for 1949-50.

First Term (73 days)

September 7, Wednesday, School Opens

November 11, Armistice Day, Holiday

November 24-25, Thanksgiving Recess

December 21, Wednesday, School Closes

Second Term (34 days)

January 3, Tuesday, School Opens

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February 17, Friday, School Closes
Third Term (39 days)
February 27, Monday, School Opens
April 7, Good Friday, Holiday
April 21, Friday, School Closes
Fourth Term (34 days)
May 1, Monday, School Opens
May 30, Memorial Day, Holiday
June 16, Friday, School Closes
School year, 180 days.

Dental Clinic

A very successful dental clinic was carried on last year under the direction of the school nurse, Gladys Fancy. Most of the work was done at Lancaster. Fifty-two children attended the clinic and of these 37 had their dental work completed. Funds that were provided locally and through the Red Cross were matched by the state. In all, about \$575.00 was spent.

Enrollment and Attendance

There are, at this writing, 123 enrolled at the two schools. Of these, 26 are at the Meadows and 97 are at the Hill. This total figure represents a gain of 8 from the corresponding period a year ago. There are 40 attending high school outside the district, 37 at Lancaster, 2 at Berlin and 1 at Springfield.

Percentages of attendance were on the whole rather low. The State Department considers 97 percent as worthy of special commendation. The fifth and sixth at the Hill had the highest mark, with 95.98 percent.

The tardiness record was good. The Meadows had an excellent record with but two tardy marks; the seventh and eighth on the hill the poorest, with 32.

Buildings and Equipment

The general condition of the buildings has improved since the last report. At the Hill School the corridors were painted, new cupboards installed in the primary room, a door cut through between the two lower rooms, all the woodwork cleaned, some desks sanded, and numerous other minor repairs

TOWN OF JEFFERSON, N. H.

and improvements made. The fire escape, voted at the last meeting, was installed in March, 1948. At the Meadows, the most noteworthy improvement was the installation of toilets.

The equipment is fairly adequate. Through the efforts of the teachers, a new overhead projector and mimeograph machine have been purchased. Considerable has been done to improve the play ground on the Hill.

Notes on the Budget

The School Board's total budget for 1949-50 is \$27,138.00 as compared with \$26,579.50 for last year. This budget is reduced by an estimated income, from state aid, of \$5,823.00 so that the requested appropriation is \$21,315.00. The sum of \$20,755.73 was raised in March, 1948. The general budget asks for \$559.27 more than was appropriated for the year 1948-49.

One special article is included in the warrant. You are referred to another section of this report for a discussion of that matter.

Special Article

The School Board has included in the warrant a special article asking for a deficiency appropriation of \$2,907.69. During the summer, the state auditors were asked by the School Board to determine the amount by which the school account was overpaid. The total appropriations, dog taxes, and payments by the selectmen, were audited back for a period of ten years. It was found that in several cases the appropriation was overpaid and in several others it was underpaid. There were very few years when the exact amount raised was paid over.

According to the auditor's figures, during the ten year period 1938-48, the selectmen overpaid the school district by \$2,907.69. In order to balance the school account with the selectmen, a requested deficiency appropriation for this amount is included in the warrant.

The complete figures on the audit are in the hands of the School Board and also the Selectmen. They are available to anyone who cares for a more detailed report.

ANNUAL REPORT

Your school reports for that period will show that the money was used for school purposes. It would seem that the budgets and appropriations for the period had not quite kept pace with the higher expenses caused by the sharp rise in prices, during these war years.

Conclusion

We have faith in the youth of America. With proper training in the home, the church, and the school, the vast majority of our youth will not become cynical and indifferent.

It is the purpose of the school to do everything possible to help train our boys and girls to become active, reliable, self-supporting citizens, in a democracy.

I wish to take this opportunity to express my appreciation to the members of the school board, parents, teachers, and friends for the interest they have shown in the schools, and for their loyal co-operation during the past year.

Respectfully submitted,

ALBERT P. KNIGHTLY,

Superintendent of Schools.

REGISTRATION AND ATTENDANCE 1947 - 1948

Teacher and Grades	Number of Pupils	Number of boys	Aver. Attend.	Aver. Membership	Pct. of Attend.	No. of Tardiness
Louie Carlisle, 1-2	30	12	21.21	22.91	92.57	12
Dorothy Berry, 3-4	27	10	19.72	21.25	92.80	7
Effie Hunt, 5-6	28	20	22.21	23.14	95.98	8
Herbert Callahan, 7-8	28	18	23.28	24.28	95.88	32
Lena Rich, <i>Meadows</i> , 1-6	19	12	16.64	17.43	95.46	2
Total Elementary, 1-8	132	72	103.06	109.01	94.37	61

ENROLLMENT JANUARY 1, 1949

Jefferson Hill,	Grades 7-8	24
Jefferson Hill,	Grades 5-6	28
Jefferson Hill,	Grades 3-4	20
Jefferson Hill,	Grades 1-2	25
Jefferson Meadows,	Grades 1-5	26
Total		123

Births Recorded in the Town of Jefferson, N. H., for the Year Ending December 31, 1948

Date of Birth and Name of Child (if any)	Sex—L, or S, No. of Child	Name of Father	Occupation of Father	Maiden Name of Mother	Residence of Parents
2-14 Virginia	F L 4	Lee P. Merrill	Farmer	Helen Marshall	Jefferson
3-11 James Edward	M L 2	T. Huntley Marshall	Laborer	Mable Gall	Jefferson
3-23 Clara Janet	F L 4	Edward C. Wiley	Truckman	Cassandra Frost	Jefferson
5-26 David Herbert	M L 1	Raymond H. Ingerson	Farmer	Lucile Cutting	Jefferson
6- 9 Jonas Verne	M L 1	Jonas V. Glidden Jr.	Laborer	Ardene Lelisy	Jefferson
5-11 Norman Allan	M L 5	James P. Brady	Farmer	Eleanor Cantell	Jefferson
1-19 Gail Rena	F L 3	Clyde Holmes	Farmer	Eleanor Kemison	Jefferson
11-7 Dorothy Anne	F L 3	Richard Walker	Farmer	Ruth Enman	Jefferson
12-13 Randall Scott	M L 1	Harold E. Davis	Farmer	Isabelle Scott	Jefferson

Marriages Recorded in the Town of Jefferson, N. H., for the Year Ending December 31, 1948

Date and Place of Marriage	Name and Surname of Groom and Bride	Age and No. of Marriage	Residence	Birthplace	Name, Residence and Station of Person by Whom Married
Oct. 24 Berlin	Dewey A. Gray	50 2nd	Jefferson	Jefferson	Rev. E. C. Osborne
	Mildred W. Cass	22 1st	Jefferson	Colebrook	Berlin
Oct. 5 Whitefield	Edward R. Stevens	18 1st	Whitefield	Mt. Vernon, N. Y.	Rev. J. D. Burnett
	Eleanor Baker	17 1st	Whitefield	Whitefield	Whitefield

Deaths Recorded in the Town of Jefferson, N. H., for the Year Ending December 31, 1948

Name and Surname of Deceased	Date and Place of Death	Age in Years, Months and Days, and Place of Birth	Occupation	Name of Father	Maiden Name of Mother
Stephen J. Sheridan	3-22 Jefferson	63 8 17 Groveton	Trackman R. R.	John Sheridan	Mary Atkinson
Velma E. Miller	4-28 Laconia	67 4 25 Jefferson	At home	Alvah Stillings	Kate Webb
Percy S. Little	5-19 Jefferson	65 7 3 St. Andrews, N. B.	Laborer	James Little	
Mae Lottie Stebbins	6-2 Laconia	67 13 10 Jefferson	At home	Howard Woodward	
Fred I. Stevens	6-2 Littleton	65 6 19 Lunenburg, Vt.	Laborer		Mary Hicks
Harry Y. Benoit	6-19 Jefferson	52 6 15 Jefferson	Millwright	Thomas Benoit	Victoria Gonyer
Emma A. Noyes	7-28 Concord	89 3 28 Colebrook	Housewife	Wm. Aldrich	Dolly Braner
Madgila B. Davis	7-31 Lancaster	71 4 17 Maidstone, Vt.	Housewife	Henry Booth	Mary Metevier
Wallace L. Graves	9-2 Jefferson	76 8 9 Alma, N. B.	Retired	John Graves	Elizabeth Kelly
Ethel M. Mulherin	9-29 Lancaster	55 9 4 Carlisle, Eng.	Housewife	John Farish	Mary Farish
Joseph Barney	10-25 Lancaster	71 11 10 Bath, Me.	Farmer	Joseph Barney	Mary Libbey
Virgil A. Jennings	11-21 Jefferson	43 10 3 Malloy, Iowa	Foreman	Lewis Jennings	Mary Beaman
Frederick A. Valerte	11-21 Jefferson	38 5 8 Pittsfield	Garage Owner	Charles Valerte	Theresa Vienan
Donald W. Smith	11-21 Jefferson	38 1 1 Jamesville, Wis.	Inspector	James Smith	Laura Mauman
Edward Baker	12-16 Jefferson	51 8 22 Andover, Me.	Scaler	Simon Baker	Dorothy Rhodes

The Above Records are a True Copy to the Best of My Knowledge and Belief. PATRICIA HICKS, Town Clerk

